

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE

East Tower, Suite 200

Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver

For the Period from 9/1/2009 to 9/30/2009

October 06, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	4.60	506.00
	110.00/hr	
J. Colt Conner, CFE	0.70	77.00
	110.00/hr	
Julie N. Hentosz, CFE	0.20	22.00
	110.00/hr	
K. Shelby Bao	0.40	64.00
	160.00/hr	
Kathryn A. Malek, PHR	0.60	102.00
	170.00/hr	
Richard F. Hunter, CFE	0.30	63.00
	210.00/hr	
Scott S. Askue, CIRA	18.70	5,142.50
	275.00/hr	
Shuwanda Y. Sloane, CFE	25.70	3,341.00
	130.00/hr	
For professional services rendered	51.20	\$9,317.50

Additional Charges :

Copying Cost	1.95
Document Storage	455.00
Fax	2.50
Federal Express	33.42
Postage	9.68
Tax Return Filing Fees	72.36
Total costs	\$574.91

Total amount of this bill **\$9,892.41**

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Accountants and Financial Consultants to the Receiver

For the Period from 9/1/2009 to 9/30/2009

October 06, 2009

Professional Services

	Hours	Amount
Accounting	7.10	1,886.50
Asset Disposition	0.50	55.00
Case Administration	5.20	734.00
Claims Administration & Objections	22.40	3,810.50
Fee / Employment Applications	1.50	366.50
Investor Communications and Reporting	11.10	1,530.00
Litigation Consulting	3.40	935.00
For professional services rendered	51.20	\$9,317.50

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For the Period from 9/1/2009 to 9/30/2009

October 06, 2009

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>				
9/9/2009	SSA	Reviewed Gowdey settlement payment and oil and gas receipts and processed for deposit.	0.40 275.00/hr	110.00
9/10/2009	SSA	Prepared outstanding check report for first distribution.	0.30 275.00/hr	82.50
	SSA	Drafted email to Scott Baker regarding resolution of Dwight Johnson accounting.	0.20 275.00/hr	55.00
9/11/2009	SSA	Reviewed email from and drafted email to Jeff Baker regarding telephone conference to discuss Dwight Johnson accounting.	0.20 275.00/hr	55.00
9/14/2009	JNH	Reviewed and reconciled bank statement and documents for August 2009.	0.20 110.00/hr	22.00
9/15/2009	SSA	Reviewed emails from and drafted emails to Jeff Baker regarding meeting to discuss accounting of Dwight Johnson transactions.	0.30 275.00/hr	82.50
9/17/2009	SSA	Drafted email to Jeff Baker regarding accounting of Dwight Johnson transactions.	0.20 275.00/hr	55.00
9/24/2009	DAB	Reviewed and responded to email from Scott Askue regarding the retrieval of accounting records.	0.20 110.00/hr	22.00
	SSA	Continued review of documents produced by Jeff Baker relating to Dwight Johnson. Left message for Scott Baker regarding same.	2.00 275.00/hr	550.00
	SSA	Reviewed documents produced by Jeff Baker relating to Dwight Johnson. Left message for Scott Baker regarding same.	2.80 275.00/hr	770.00
9/28/2009	SSA	Reviewed and verified transactions during August 2009.	0.30 275.00/hr	82.50
Subtotal			<hr/> 7.10	<hr/> 1,886.50

Asset Disposition

9/22/2009	DAB	Telephone call from Mac McElroy regarding the flat monitors for sale. Reviewed inventory and forwarded information regarding the monitors.	0.30 110.00/hr	33.00
9/30/2009	DAB	Telephone call from Mac McElroy regarding his interest in the flat screen monitors and additional equipment.	0.20 110.00/hr	22.00

			<u>Hrs/Rate</u>	<u>Amount</u>
	Subtotal		0.50	55.00
<u>Case Administration</u>				
9/1/2009	DAB	Reviewed accounting records, inventoried, and indexed records recovered from the office.	0.40 110.00/hr	44.00
9/3/2009	DAB	Reviewed accounting and personnel files recovered from the office. Indexed and inventoried records at the storage facility.	0.70 110.00/hr	77.00
9/8/2009	RFH	Reviewed email from the Receiver regarding the Order terminating the document depository. Drafted email to Dwaine Butler regarding same. Reviewed and responded to emails from Mr. Butler regarding the storage and access to the records.	0.30 210.00/hr	63.00
	DAB	Reviewed and responded to emails from Richard Hunter regarding the Order terminating the document depository and the storage and access to the records.	0.20 110.00/hr	22.00
9/9/2009	SSA	Reviewed and formatted motion to approve fee applications and requested they be posted on the Receiver's web site.	0.40 275.00/hr	110.00
	JCC	Reviewed and responded to emails from Scott Askue regarding additions to website. Drafted email to website manager regarding same and attaching documents to be added.	0.20 110.00/hr	22.00
	SSA	Reviewed status of remaining projects and recoveries. Drafted email to Charles Burnett regarding same.	0.40 275.00/hr	110.00
9/10/2009	DAB	Reviewed inventory and bar coded specific records.	0.60 110.00/hr	66.00
9/11/2009	DAB	Reviewed and inventoried accounting records.	0.40 110.00/hr	44.00
9/16/2009	DAB	Discussed issues regarding the storage of the records with Richard Hunter.	0.20 110.00/hr	22.00
9/23/2009	DAB	Reviewed and responded to email from Scott Askue regarding the review of specific accounting records.	0.20 110.00/hr	22.00
	DAB	Removed records from racking for review per request of Scott Askue. Indexed accounting and HR records.	0.60 110.00/hr	66.00
9/29/2009	DAB	Indexed and bar coded accounting records recovered for office.	0.60 110.00/hr	66.00
	Subtotal		5.20	734.00
<u>Claims Administration & Objections</u>				
9/1/2009	SSA	Reviewed voice mail message from Tom Brown regarding claim of Texas Bank. Drafted email to Mr. Brown regarding same.	0.30 275.00/hr	82.50
	SYS	Reviewed listing of conditionally allowed claims and followed up as necessary regarding the requested documents in order to file motion. Telephone calls to investors as well.	2.00 130.00/hr	260.00
9/2/2009	SSA	Reviewed claim determination dispute of [REDACTED] [REDACTED] Telephone call to Peter Theissen regarding same. Telephone call to [REDACTED] regarding same.	0.70 275.00/hr	192.50
	SSA	Prepared exhibits to the motion to allow late filed claims. Discussed same with Shuwanda Sloane.	1.00 275.00/hr	275.00

			<u>Hrs/Rate</u>	<u>Amount</u>
9/2/2009	SYS	Reviewed listing of conditionally allowed claimants and followed up as necessary regarding the request for documents prior to the release of interim distributions to same and organized same as well.	2.00 130.00/hr	260.00
	SYS	Reviewed documents forwarded from investors on the listing of conditionally allowed claims and telephone calls to same to follow up as necessary and updated the list.	1.30 130.00/hr	169.00
9/3/2009	SSA	Reviewed motion to allow supplemental claims. Updated exhibit for same. Discussed status of unresolved claimants. Drafted email to Charles Burnett regarding [REDACTED]	1.50 275.00/hr	412.50
	SSA	Prepared updated schedule of allowed late filed claims.	0.50 275.00/hr	137.50
	JCC	Discussed Claim dispute form with [REDACTED] Discussed timing of return of declaration.	0.20 110.00/hr	22.00
	SYS	Reviewed allowed investor claims listing and compared same to the investor database to ensure accuracy prior to it being filed with the Court and updated as necessary.	0.70 130.00/hr	91.00
9/4/2009	SSA	Reviewed email from Charles Burnett. Prepared updated exhibit to motion to pay supplemental claims.	0.40 275.00/hr	110.00
	KAM	Telephone call to [REDACTED] regarding her distribution payment. Discussed with Shuwanda Sloane.	0.30 170.00/hr	51.00
9/8/2009	JCC	Received call from wife of [REDACTED] regarding claim in the estate and verification of receipt of claims determination notice.	0.30 110.00/hr	33.00
9/9/2009	SYS	Reviewed and prepared claims determination notice to be forwarded to [REDACTED] as necessary to release interim distribution and followed up as necessary.	0.30 130.00/hr	39.00
9/10/2009	SYS	Reviewed and organized documents forwarded from investors as necessary.	0.50 130.00/hr	65.00
	SYS	Reviewed voice mail messages from investors and followed up necessary regarding the status of the next distributions and to request change of addresses as necessary.	0.80 130.00/hr	104.00
9/11/2009	SYS	Reviewed submitted disputed claim forms and followed up as necessary. Drafted email to Charles Burnett regarding [REDACTED]	0.40 130.00/hr	52.00
	SYS	Reviewed and organized documents previously forwarded from investors.	0.70 130.00/hr	91.00
	SSA	Reviewed and discussed claim determination dispute from [REDACTED] with Shuwanda Sloane.	0.30 275.00/hr	82.50
9/14/2009	SSA	Reviewed emails regarding issues with and resolution of the [REDACTED] claim and dispute.	0.30 275.00/hr	82.50
9/21/2009	SYS	Reviewed and organized claim and claim dispute documents.	0.90 130.00/hr	117.00
9/23/2009	SYS	Reviewed and organize documents previously forwarded from investors.	1.00 130.00/hr	130.00
9/24/2009	SYS	Reviewed accounting records for documents requested by investor [REDACTED] and forwarded same as necessary.	0.50 130.00/hr	65.00
	SSA	Reviewed order regarding payment of supplemental claims. Calculated payments amounts.	0.60 275.00/hr	165.00
	KAM	Researched payment to Fiserv Investment Support Services per request of Shuwanda Sloane.	0.30 170.00/hr	51.00
9/25/2009	SSA	Discussed supplemental distribution with Shuwanda Sloane.	0.10 275.00/hr	27.50

			<u>Hrs/Rate</u>	<u>Amount</u>
9/25/2009	SYS	Reviewed listing of remaining outstanding distribution checks and telephone calls to investors to advise of expiration of same. Reviewed emails from several investors requesting replacement checks and forwarded same to Kathy Malek as necessary.	2.00 130.00/hr	260.00
9/29/2009	SSA	Drafted letter to investors receiving supplemental distribution checks. Prepared checks for mailing.	0.40 275.00/hr	110.00
	SYS	Reviewed checks to be mailed to investors previously listed on the conditionally allowed claims listing and prepared same for mailing.	1.10 130.00/hr	143.00
9/30/2009	SYS	Reviewed documents forwarded from investors previously listed on the conditionally allowed claims and followed up with same as necessary.	0.40 130.00/hr	52.00
	SYS	Continued to review and prepare first interim distribution checks for mailing.	0.60 130.00/hr	78.00
		Subtotal		22.40 3,810.50

Fee / Employment Applications

9/4/2009	KSB	Prepared final invoices for HFC and the Receiver for August 2009.	0.40 160.00/hr	64.00
	SSA	Reviewed and edited fee invoice for August 2009 for content and proper reference.	0.60 275.00/hr	165.00
9/10/2009	SSA	Reviewed August fee invoice for QSCL.	0.20 275.00/hr	55.00
9/29/2009	SSA	Reviewed August fee application and invoices.	0.30 275.00/hr	82.50
		Subtotal		1.50 366.50

Investor Communications and Reporting

9/1/2009	SYS	Reviewed voice mail messages from investors inquiring about the status of the next distribution and followed up with same as necessary.	0.60 130.00/hr	78.00
	SYS	Telephone calls to and from investors regarding the receipt of First Interim distribution checks and followed up as necessary.	1.00 130.00/hr	130.00
9/2/2009	SYS	Attempted to phone investor internationally regarding the receipt of his Claims Determination notice and followed up as necessary.	0.50 130.00/hr	65.00
9/3/2009	SYS	Reviewed email messages from investors and followed up as necessary with same.	0.50 130.00/hr	65.00
	SYS	Telephone calls to and from investors inquiring about the status of the next distributions and to request change of addresses as necessary and updated the investor database as well.	0.70 130.00/hr	91.00
9/4/2009	SYS	Reviewed voice mail messages from investors and followed up with same.	0.70 130.00/hr	91.00
9/8/2009	SYS	Telephone calls to and from investors inquiring about the next distribution and followed up with same as necessary.	0.60 130.00/hr	78.00
9/9/2009	SSA	Reviewed and responded to email from the Receiver regarding email from investor.	0.40 275.00/hr	110.00
9/11/2009	SYS	Reviewed voice mail messages from investors and followed up as necessary.	0.60 130.00/hr	78.00

			<u>Hrs/Rate</u>	<u>Amount</u>
9/15/2009	SYS	Telephone calls from investors inquiring about the next distribution and followed up as necessary regarding same.	0.50 130.00/hr	65.00
9/17/2009	SYS	Telephone calls to and from investors inquiring about the status of the next distribution and followed up as necessary.	0.60 130.00/hr	78.00
9/18/2009	SYS	Telephone calls to and from investors inquiring about the status of the next distribution and followed up as necessary.	0.50 130.00/hr	65.00
	SYS	Telephone calls from investors that were originally on the Conditionally Allowed claims filing inquiring about the status of their First Interim Distributions and followed up as necessary.	0.30 130.00/hr	39.00
9/21/2009	SYS	Telephone calls to and from investors inquiring about the next distribution and followed up with same.	0.50 130.00/hr	65.00
9/22/2009	SYS	Telephone calls from investors regarding the next distributions and followed up as necessary.	0.50 130.00/hr	65.00
9/24/2009	SYS	Telephone calls to and from investors inquiring about the status of the next distributions and followed up as necessary.	0.60 130.00/hr	78.00
9/25/2009	SSA	Telephone call from John Vanduser of Fiserve regarding Winfall Investments.	0.20 275.00/hr	55.00
	SYS	Telephone calls to and from investors inquiring about the status of the next distributions and followed up as necessary.	0.50 130.00/hr	65.00
9/29/2009	SYS	Telephone calls from investors inquiring about the status of distributions and referred same to the company web site for updates as necessary.	0.40 130.00/hr	52.00
	SYS	Telephone calls to and from investors inquiring about the next distribution and followed up as necessary.	0.70 130.00/hr	91.00
9/30/2009	SYS	Telephone call from Charles Burnett regarding [REDACTED] and followed up as necessary.	0.20 130.00/hr	26.00
Subtotal			11.10	1,530.00

Litigation Consulting

9/1/2009	SSA	Researched for information regarding frozen funds of To Your Health and Robbie Gowdey. Drafted email to Clark Will regarding [REDACTED]	0.60 275.00/hr	165.00
9/10/2009	SSA	Reviewed documents relating to John and Marian Morgan. Telephone call from Charles Burnett regarding [REDACTED]	0.80 275.00/hr	220.00
9/11/2009	SSA	Telephone call from Charles Burnett regarding [REDACTED]	0.10 275.00/hr	27.50
9/14/2009	SSA	Reviewed and prepared files relating to John and Marion Morgan. Telephone call from Charles Burnett regarding [REDACTED]	0.60 275.00/hr	165.00
	SSA	Reviewed distribution notices regarding Sentinel Funds. Reviewed emails from Charles Burnett regarding [REDACTED]	0.70 275.00/hr	192.50
9/18/2009	SSA	[REDACTED] Telephone call from Charles Burnett regarding [REDACTED]	0.40 275.00/hr	110.00
9/21/2009	SSA	Telephone call from Charles Burnett regarding [REDACTED]	0.20 275.00/hr	55.00

	<u>Hrs/Rate</u>	<u>Amount</u>
Subtotal	3.40	935.00
For professional services rendered	51.20	\$9,317.50
Additional Charges :		
Expenses		
9/1/2009 Lacerte tax filing fees - TNT Office Supply	72.36	
9/19/2009 FedEx to Quilling Selander Commiskey 8/31/09	15.91	
FedEx to Quilling Selander Commiskey 8/10/09	17.51	
9/30/2009 Copying cost for September 2009.	1.95	
Postage charges for September 2009.	9.68	
Fax charges for September 2009.	2.50	
Document storage/Document Depository per court order - September 2009	455.00	
Subtotal	574.91	
Total costs		\$574.91
Total amount of this bill		\$9,892.41